

House Bill 413

By: Representatives Hogan of the 179th, Collins of the 68th, Powell of the 171st, Williams of the 148th, Corbett of the 174th, and others

A BILL TO BE ENTITLED
AN ACT

To amend Code Section 48-4-1 of the Official Code of Georgia Annotated, relating to procedures for sales under tax levies and executions, so as to provide for locations for sales under tax levies and executions; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-4-1 of the Official Code of Georgia Annotated, relating to procedures for sales under tax levies and executions, is amended by revising subsection (a) as follows:

"(a)(1) Except as otherwise provided in this title, when a levy is made upon real or personal property, the property shall be advertised and sold in the same manner as provided for executions and judicial sales. Except as otherwise provided in this title, the sale of real or personal property under a tax execution shall be made in the same manner as provided for judicial sales; provided, however, that in addition to such other notice as may be required by law, in any sale under a tax execution made pursuant to this chapter, the defendant shall be given ten days' written notice of such sale by registered or certified mail or statutory overnight delivery. The notice required by this Code section shall be sent:

(A) In cases of executions issued by a county officer for ad valorem taxes, to the defendant's last known address as listed in the records of the tax commissioner of the county that issued the tax execution;

(B) In cases of executions issued by a municipal officer for ad valorem taxes, to the defendant's last known address as listed in the records of the municipal officer of the municipality that issued the tax execution; or

(C) In cases of executions issued by a state officer, to the defendant's last known address as listed in the records of the department headed by the issuing officer.

26 (2) A copy of the notice provided for in paragraph (1) of this subsection shall also be sent
27 by the same tax officer sending the notice to the defendant to the appropriate tax official
28 of the state, county, or municipality which also has issued an execution with respect to
29 such property.

30 (3) A sale for taxes due may be conducted by the tax commissioner or his or her or duly
31 authorized officer and may be held in the office of the tax commissioner or at such other
32 location as may be identified in the notice required by this Code section."

33 **SECTION 2.**

34 All laws and parts of laws in conflict with this Act are repealed.